

# EXHIBIT Q

**LBKG 2018-05-31 nr 678**

**Skatteforvaltningsloven**

**§ 64**

Skatteministeren kan fastsætte de nærmere regler for lovens gennemførelse.

**LBKG 2018-05-31 no 678**

**Tax Administration Act**

**§ 64**

The Minister of Taxation can establish comprehensive rules for the implementation of the Act.